

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bobby C. & Wanda Mask  
DOCKET NO.: 05-02203.001-R-1  
PARCEL NO.: 09-1-22-27-00-000-003.003

The parties of record before the Property Tax Appeal Board are Bobby C. and Wanda Mask, the appellants; and the Madison County Board of Review.

The subject property is improved with a two-story single family dwelling that contains 3,194 square feet of living area. The dwelling was constructed in 1987 and has a vinyl and brick exterior. Features of the home include a full unfinished basement, a fireplace, central air conditioning and a two-car attached garage. The improvements are located on a 3.13 acre site in Troy, Jarvis Township, Madison County.

The appellant, Bobby Mask, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted photographs and assessment data on three comparables. The appellants described the comparables as being improved with two-story dwellings that were constructed from 1987 to 1990. The appellants utilized the property record cards for each comparable as the source for their descriptive data. Each comparable had a basement with finished living area, central air conditioning and an attached two or three-car garage. One of the comparables had three fireplaces. The comparables had finished basement areas that ranged in size from 700 to 2,054 square feet. The appellants indicated the comparables contained from 3,009 to 5,876 square feet of living area. Based on these estimates of size, these properties had improvement assessments ranging from \$61,390 to \$107,760 or from \$18.34 to \$20.40 per square foot of living area. The appellant indicated the subject property had an improvement assessment of \$70,180 or \$21.97 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$82,790.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,280
IMPR.:	\$	70,180
TOTAL:	\$	84,460

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" where its final assessment of the subject totaling \$84,460 was disclosed. The subject had an improvement assessment of \$70,180 or \$21.97 per square foot of living area. The board of review's representative indicated that the appellant included the below grade finished basement area in the living area of the comparables. A review of the property record cards submitted by the appellant disclosed the value attributed to the comparables finished basement areas was \$8,453, \$9,588, and \$30,302, respectively. The board of review indicated that after removing the values associated with the finished basement areas the comparables had improvement assessments ranging from \$25.01 to \$27.97 per square foot. The board of review also submitted a grid analysis using the appellant's comparables and their above grade living areas that ranged from 2,215 to 3,822 square feet. The appellant's comparables had unit assessments ranging from \$26.18 to \$30.23 per square foot of above grade living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

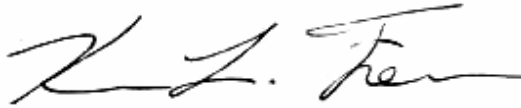
The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the comparables submitted by the appellants were generally similar to the subject in size, design, exterior construction, age and features. The primary difference between the subject and the comparables was the finished living areas in the comparables' basements. Using the above grade living areas the subject had 3,194 square feet while the comparables contained from 2,215 to 3,822 square feet of above grade living area. These comparables had improvement assessments that ranged from \$26.18 to \$30.23 per square foot of above grade living area. The subject's improvement assessment of \$21.97 per square foot of above grade living area is below this range. After considering adjustments and the differences in the comparables when judged against the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 30, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30

days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.